



Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

General Fund

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 880,811	880,811	894,222
Licenses, permits and franchise fees	40,189	40,189	42,643
Fines, forfeitures and penalties	58,133	58,773	51,826
Revenue from use of money and property	17,269	17,269	24,479
Aid from other governmental agencies:			
State	940,930	940,711	904,749
Federal	880,153	919,504	818,217
Other	99,507	58,460	57,874
Charges for current services	290,769	323,194	320,966
Other revenue	39,734	41,356	51,542
Total revenues	3,247,495	3,280,267	3,166,518
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	34,166	34,155	32,368
Auditor and controller	26,691	26,794	23,781
Auditor and controller - information technology management services	6,031	5,917	4,813
Board of supervisors district #1	1,254	1,454	1,192
Board of supervisors district #2	1,256	1,256	1,137
Board of supervisors district #3	1,230	1,245	1,191
Board of supervisors district #4	1,174	1,374	1,211
Board of supervisors district #5	1,355	1,555	1,204
Board of supervisors general office	1,075	1,076	1,024
CAC major maintenance	1,138	1,138	624
Chief administrative office - legislative and administrative	4,330	4,330	3,991
Civil service commission	536	536	521
Clerk of the board of supervisors - legislative and administrative	3,037	3,037	2,898
Clerk of the board of supervisors - property management	3,292	3,389	2,836
Community enhancement	2,751	2,751	2,724
Community projects	6,847	6,219	5,509
Community services	8,892	7,905	2,519
County communications office	2,550	2,549	2,371
County counsel	21,877	21,877	20,438
County technology office	11,730	11,729	8,184
Countywide general expense	45,668	45,668	3,713
Finance and general government - legislative and administrative	3,517	3,516	
Finance and general government - other general	76,011	77,529	24,818
Health and human services - legislative and administrative	425	425	417
Human resources - other general government	4,343	4,343	4,114
Human resources - personnel	18,365	18,359	14,581
Land use and environment - legislative and administrative	4,075	4,524	3,791
Public safety - legislative and administrative	7,582	7,582	5,479
Registrar of voters	19,991	19,991	14,929
Treasurer-tax collector	19,705	19,705	16,915
Total general government	\$ 340,894	341,928	209,293

Continued

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
General Fund**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Public protection:			
Agriculture weights and measures	\$ 15,973	16,286	13,893
Agriculture weights and measures - sealer	3,012	2,975	3,002
Assessor/recorder/county clerk - other protection	18,687	18,675	14,839
Child support	48,878	48,878	45,826
Citizens law enforcement review board	538	538	484
Contributions for trial courts	72,113	72,113	70,263
Department of animal services	14,244	14,244	13,694
District attorney-judicial	136,730	140,560	128,912
Grand jury	578	578	529
LAFCO administration	342	342	342
Medical examiner	8,304	8,422	7,996
Office of emergency services	8,698	12,718	6,452
Planning and land use - fire protection	30,534	2,762	2,681
Planning and land use - other protection	32,630	35,607	23,815
Probation - adult detention	2,824	2,824	3,111
Probation - detention and correction	107,157	106,610	100,141
Probation - juvenile detention	44,236	44,236	42,544
Probation - police protection	944	944	555
Public defender	74,560	65,284	61,960
Public safety - fire protection		28,745	15,241
Public works, flood control, soil and water, general	14,185	14,705	8,198
Public works, general - other protection	1,077	1,099	142
Sheriff - adult detention	191,089	189,387	177,769
Sheriff - other protection	2,586	1,604	1,359
Sheriff - police protection	352,980	371,863	336,088
Total public protection	1,182,899	1,201,999	1,079,836
Public ways and facilities:			
Public Works, dept of gen	4,752	4,953	4,171
Public works, general - public ways	2,151	2,026	1,372
Total public ways and facilities	6,903	6,979	5,543
Health and sanitation:			
Environmental health	49,330	49,426	36,278
Health and human services agency - drug and alcohol abuse services	44,591	44,591	38,096
Health and human services agency - health	105,038	104,975	99,454
Health and human services agency - health administration	53,875	53,388	33,414
Health and human services agency - medical care	143,453	165,354	166,717
Health and human services agency - mental health	326,555	326,555	297,107
Public works, general - sanitation	1,189	439	210
Total health and sanitation	724,031	744,728	671,276
Public assistance:			
Health and human services agency - other assistance	322,316	301,128	293,369
Health and human services agency - social administration	803,817	803,087	731,353
Health and human services agency - veterans' services	908	908	834
Housing authority	26,205	40,374	18,925
Probation - care of court wards	9,661	10,489	11,049
Total public assistance	1,162,907	1,155,986	1,055,530
Education:			
Agriculture weights and measures	934	940	957
Total education	934	940	957
Recreation and cultural:			
Parks and recreation	37,135	37,248	30,637
Total recreation and cultural	\$ 37,135	37,248	30,637

Continued

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL General Fund

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Contingency reserve	\$ 20,000	20,000	
Capital outlay	30,138	32,334	21,965
Debt service:			
Principal	26,765	26,765	26,735
Interest and fiscal charges	19,948	19,948	15,044
Total expenditures	3,552,554	3,588,855	3,116,816
Excess (deficiency) of revenues over (under) expenditures	(305,059)	(308,588)	49,702
Other financing sources (uses):			
Sale of capital assets			414
Transfers in	236,213	275,799	274,448
Transfers out	(499,790)	(497,481)	(151,061)
Total other financing sources (uses)	(263,577)	(221,682)	123,801
Net change in fund balances	(568,636)	(530,270)	173,503
Fund balances at beginning of year	1,220,108	1,220,108	1,220,108
Increase (decrease) in			
Nonspendable inventories		769	769
Fund balances at end of year	\$ 651,472	690,607	1,394,380

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**
Public Safety Fund

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 185,919	185,919	202,809
Total revenues	185,919	185,919	202,809
Excess (deficiency) of revenues over (under) expenditures	185,919	185,919	202,809
Other financing sources (uses):			
Transfers out	(189,525)	(189,524)	(185,919)
Total other financing sources (uses)	(189,525)	(189,524)	(185,919)
Net change in fund balances	(3,606)	(3,605)	16,890
Fund balances at beginning of year	4,799	4,799	4,799
Fund balances at end of year	\$ 1,193	1,194	21,689

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Tobacco Endowment Fund

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 10,500	10,500	4,709
Total revenues	10,500	10,500	4,709
Expenditures:			
Current:			
General government:			
Tobacco settlement	3,300	3,300	171
Total general government	3,300	3,300	171
Total expenditures	3,300	3,300	171
Excess (deficiency) of revenues over (under) expenditures	7,200	7,200	4,538
Other financing sources (uses):			
Transfers out	(24,200)	(24,200)	(24,200)
Total other financing sources (uses)	(24,200)	(24,200)	(24,200)
Net change in fund balances	(17,000)	(17,000)	(19,662)
Fund balances at beginning of year	412,275	412,275	412,275
Fund balances at end of year	\$ 395,275	395,275	392,613

Budgetary Information

General Budget Policies

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditures within departments. Annual budgets are not required to be adopted for the Tobacco Securitization Joint Special Revenue Fund; and the Debt Service and Capital Projects Funds (other governmental funds). Certain annual appropriations are budgeted on a project or program basis. If such projects or programs are not completed at the end of the fiscal year, unexpended appropriations, including encumbered funds, are carried forward to the following year with the approval of the Board of Supervisors.

Appropriations may also be adjusted during the year with the approval of the Board of Supervisors. Additionally, the Chief Financial Officer is authorized to approve certain transfers and revisions of appropriations within a department. Such adjustments are reflected in the final budgetary data. Accordingly, the legal level of budgetary control by the Board of Supervisors is the department level.

The schedule of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund, Public Safety Fund and the Tobacco Endowment Fund that is presented as Required Supplementary Information was prepared in accordance with generally accepted accounting principles (GAAP).

The Original Budget consists of the adopted budget plus the budget carried forward from the prior fiscal year. Accordingly, encumbrances that are subject to automatic re-appropriation are included as part of the original budget. The County adopts its budget subsequent to the start of the each new fiscal year by mid-August. The final budget includes the original budget plus amended budget changes occurring during the fiscal year.

The Actual column represents the actual amounts of revenue and expenditures reported on a GAAP basis which is the same basis that is used to present the aforementioned original and final budget.